



C A L I F O R N I A D E P A R T M E N T O F

Mental Health

Division of Program Compliance – Audits Branch
1600 9th Street, Sacramento, CA 95814
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January 16, 2009

Cheryl L. Duerksen, Ph.D., Director of Mental Health
Tulare County Health and Human Services Agency
5957 South Mooney Boulevard
Visalia, CA 93277

Dear Dr. Duerksen:

AUDIT REPORT – TULARE COUNTY HEALTH AND HUMAN SERVICES AGENCY

We have examined the Short-Doyle/Medi-Cal Cost Reporting and Data Collection (CR/DC) report of Tulare County Health and Human Services Agency for the fiscal period July 1, 2003 to June 30, 2004. Our examination was made in accordance with Section 14170 of the Welfare and Institutions Code and included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the amount shown in the accompanying Summary of Net Federal Share of Federal Short-Doyle/Medi-Cal Program Costs and State General Fund under EPSDT program (Schedule 1) represents the actual net program costs allowable under the above mentioned statutes.

The effect of this revised allowable program costs is as follows:

NET PROGRAM COSTS

	<u>Settled</u>		<u>Allowed</u>		<u>Adjustment</u>
Federal Share of Short-Doyle/Medi-Cal	\$ 8,984,620	\$	9,850,941	\$	8,66,321
Federal Share of Healthy Families/Medi-Cal	\$ 516,114	\$	517,536	\$	1,422
State General Funds EPSDT Due State	\$ 2,653,301	\$	3,076,227	\$	422,926

If you disagree with any of the results of this audit, you may request an informal appeal conference.

Cheryl L. Duerksen, Ph.D., Director of Mental Health

January 16, 2009

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This request must be in writing and received by the Department of Health Care Services within sixty (60) calendar days following the date of receipt of this report. Your notice of disagreement should be directed to John Melton, Acting Chief, Administrative Appeals, Office of Legal Services, Department of Health Care Services, 1029 J Street, Suite 200, Sacramento, California 95814, and be in conformance with provisions of Sections 51016 and sequence, Title 22, of the California Code of Regulations.

Sincerely,



WALTER J. HILL, JR., MBA, EA
Chief of Audits



CHUKWUEMEKA OKEMIRI, CPA
Supervisor, Northern Region Audits

Enclosures

Certified Mail

**TULARE COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF NET REIMBURSABLE MEDI-CAL PROGRAM COSTS
FISCAL YEAR ENDED JUNE 30, 2004**

<u>NET REIMBURSABLE MEDI-CAL PROGRAM COSTS</u>		<u>As Settled</u>	<u>Audit Adjustments</u>	<u>As Audited</u>
<u>COUNTY PROVIDERS</u>				
MEDI-CAL - FFP	(Sch. 2a)	\$ 4,659,094	\$ 898,541	\$ 5,557,635
HEALTHY FAMILIES - FFP	(Sch. 2a)	75,116	7,267	82,383
TOTAL FFP - COUNTY PROVIDERS		<u>\$ 4,734,210</u>	<u>\$ 905,808</u>	<u>\$ 5,640,018</u>
<u>CONTRACT PROVIDERS</u>				
MEDI-CAL - FFP		\$ 4,325,526	\$ (32,220)	\$ 4,293,306
HEALTHY FAMILIES - FFP		440,998	(5,845)	435,153
TOTAL FFP - COUNTY PROVIDERS		<u>\$ 4,766,524</u>	<u>\$ (38,065)</u>	<u>\$ 4,728,459</u>
<u>TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS</u>				
MEDI-CAL - FFP		\$ 8,984,620	\$ 866,321	\$ 9,850,941
HEALTHY FAMILIES - FFP		516,114	1,422	517,536
TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS		<u>\$ 9,500,734</u>	<u>\$ 867,743</u>	<u>\$ 10,368,477</u>
<u>SUMMARY OF STATE GENERAL FUNDS</u>				
EPSDT - SGF		<u>\$ 2,653,301</u>	<u>\$ 422,926</u>	<u>\$ 3,076,227</u>

Note: The As Settled amount includes a refund of \$47 to the State subsequent to the initial EPSDT settlement. (Refer to Adjustment 105 and Management Comment No. 5)

SCHEDULE 2

TULARE COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE
FISCAL YEAR ENDED JUNE 30, 2004

COUNTY OPERATED FEDERAL

		As Settled	Audit Adjustments	As Audited
Total Medi-Cal Gross Reimbursement				
1. Inpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	\$ 0	\$ 0	\$ 0
2. Outpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	6,249,215	1,501,730	7,750,945
3. Enhanced SD/MC (Children) - I/P	(MH1968, Ln 16, 16A)	0	0	0
4. Enhanced SD/MC (Children) - O/P	(MH1968, Ln 16, 16A)	0	2,186	2,186
5. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 22)	0	0	0
6. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 22)	0	0	0
7. Healthy Families Gross Reimbursement-I/P	(MH1968, Ln 27, 27A)	0	0	0
8. Healthy Families Gross Reimbursement-O/P	(MH1968, Ln 27, 27A)	43,380	10,981	54,361
9. Total		<u>\$ 6,292,595</u>	<u>\$ 1,514,897</u>	<u>\$ 7,807,492</u>
Less: Patient & Other Payer Revenues				
10. Inpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	\$ 0	\$ 0	\$ 0
11. Outpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	74,174	0	74,174
12. Enhanced SD/MC (Children)-I/P	(MH 1968, Ln 29)	0	0	0
13. Enhanced SD/MC (Children)-O/P	(MH 1968, Ln 29)	0	0	0
14. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 30)	0	0	0
15. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 30)	0	0	0
16. Healthy Families Patient Revenue-I/P	(MH 1968, Ln 31)	0	0	0
17. Healthy Families Patient Revenue-O/P	(MH 1968, Ln 31)	0	0	0
18. Total		<u>\$ 74,174</u>	<u>\$ 0</u>	<u>\$ 74,174</u>
Medi-Cal Net Reimbursement for Direct Services				
19. Inpatient SD/MC (Incl Children Enhanced)	(Ln 1,3 - Ln 10,12)	\$ 0	\$ 0	\$ 0
20. Outpatient SD/MC (Incl Children Enhanced)	(Ln 2,4 - Ln 11,13)	6,175,041	1,503,916	7,678,957
21. Enhanced SD/MC (Refugees)-I/P	(Ln 5 - Ln 14)	0	0	0
22. Enhanced SD/MC (Refugees)-O/P	(Ln 6 - Ln 15)	0	0	0
23. Healthy Families-I/P	(Ln 7 - Ln 16)	0	0	0
24. Healthy Families-O/P	(Ln 8 - Ln 17)	43,380	10,981	54,361
25. Total		<u>\$ 6,218,421</u>	<u>\$ 1,514,897</u>	<u>\$ 7,733,318</u>
Medi-Cal MAA Reimbursement				
26. Service Functions 01-09	(MH1979, Ln 11, Col. A)	\$ 0	\$ 0	\$ 0
27. Service Functions 11-19, 31-39	(MH1979, Ln 12, Col. A)	0	0	0
28. Service Functions 21-19	(MH1979, Ln 13, Col. A)	0	0	0
29. Total		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

**TULARE COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE
FISCAL YEAR ENDED JUNE 30, 2004**

COUNTY OPERATED FEDERAL

		<u>As Settled</u>	<u>Audit Adjustments</u>	<u>As Audited</u>
<u>Amount Negotiated Rates Exceed Cost</u>				
30. Inpatient SD/MC (Incl Children Enhan)	(MH 1968, Ln 38, 38A)	\$ 0	\$ 0	\$ 0
31. Outpatient SD/MC (Incl Children Enhan)	(MH 1968, Ln 38, 38A)	0	0	0
32. Enhanced SD/MC (Refugees)-I/P	(MH1968, Ln 39)	0	0	0
33. Enhanced SD/MC (Refugees)-O/P	(MH1968, Ln 39)	0	0	0
34. Healthy Families-I/P	(MH 1968, Ln 40, 40A)	0	0	0
35. Healthy Families-O/P	(MH 1968, Ln 40, 40A)	0	0	0
36. Total		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

Medi-Cal Administrative Reimbursement

37. Administrative Reimbursement Limit	(MH 1979, Ln 4)	\$ 2,308,829	\$ 215,425	\$ 2,524,254
38. Medi-Cal Administration	(MH 1979, Ln 5)	\$ 2,750,254	\$ (87,298)	\$ 2,662,956
39. Medi-Cal Reimbursement	(Lower of Ln 37, Ln 38)	<u>\$ 2,308,829</u>	<u>\$ 215,425</u>	<u>\$ 2,524,254</u>

Healthy Families Administrative Reimbursement

40. Healthy Families Administrative Reimbursement Limit	(MH1979, Ln 8)	\$ 72,184	\$ 199	\$ 72,383
41. Healthy Families Administration	(MH1979, Ln 9)	\$ 74,300	\$ 26,621	\$ 100,921
42. Healthy Families Administrative Reimbursement	(Lower of Ln 40, Ln 41)	<u>\$ 72,184</u>	<u>\$ 199</u>	<u>\$ 72,383</u>

Utilization Review Reimbursement

43. Skilled Professional	(MH1979, Ln 14, Col. D)	\$ 259,516	\$ (11,859)	\$ 247,657
44. Other Medi-Cal U.R.	(MH1979, Ln 15, Col. D)	<u>\$ 37,408</u>	<u>\$ (1,709)</u>	<u>\$ 35,699</u>

Net SD/MC Reimbursement - FFP

45. Direct Services	(MH1979, Ln 16,16A)	\$ 3,291,339	\$ 799,155	\$ 4,090,494
46. Enhanced (Children)	(MH1979, Ln 17,17A)	0	1,421	1,421
47. Enhanced (Refugees)	(MH1979, Ln 18)	0	0	0
48. MAA	(MH 1979, Ln 11, 12 & 13)	0	0	0
49. Administrative Reimbursement	(MH1979, Ln 6)	1,154,414	107,713	1,262,127
50. U.R. Skilled Professional	(MH1979, Ln 14)	194,637	(8,894)	185,743
51. U.R. Other	(MH1979, Ln 15)	18,704	(854)	17,850
52. Negotiated Rate-Payback	(MH1979, Ln 20)	0	0	0
53. Subtotal- FFP		<u>\$ 4,659,094</u>	<u>\$ 898,541</u>	<u>\$ 5,557,635</u>

54. Contract Limitation Adjustment	(MH 1979, Ln 22)	\$ 0	\$ 0	\$ 0
55. Quality Assurance Review Results	(Adj #)	<u>0</u>	<u>0</u>	<u>0</u>

56. Total SD/MC Reimbursement - FFP		<u>\$ 4,659,094</u>	<u>\$ 898,541</u>	<u>\$ 5,557,635</u>
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Net Healthy Families Reimbursement - FFP

57. Healthy Families Net Reimbursement	(MH1979, Ln 24,24A)	\$ 28,197	\$ 7,137	\$ 35,334
58. Negotiated Rate Exceed Costs	(MH1979, Ln 26)	0	0	0
59. Administrative Reimbursement	(MH1979, Ln 10)	46,919	130	47,049
60. Total Healthy Families Reimbursement - FFP		<u>\$ 75,116</u>	<u>\$ 7,267</u>	<u>\$ 82,383</u>

61. Total - FFP (Ln 56 + Ln 60)		<u>\$ 4,734,210</u>	<u>\$ 905,808</u>	<u>\$ 5,640,018</u>
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(To Sch. 1)

**TULARE COUNTY
COMMUNITY MENTAL HEALTH SERVICES
COMPUTATION OF EPSDT STATE SHARE PER AUDIT
FISCAL YEAR ENDED JUNE 30, 2004**

	As Settled	Audit Adjustments	As Audited
(1) SD/MC Actuals (MH 1979, Lns. 16, 16A, 17, 17A, 18) (including contractors) (Adj 95)	\$ 14,294,597	\$ 1,436,167	\$ 15,730,764
(2) Total SD/MC Claims (Adj.'s 96, 98 & 100)	17,874,223	(145)	17,874,078
(3) Percent % (Line 1/Line 2)	79.97%	0	88.01%
(4) EPSDT Claims (Adj.'s 97,99 & 101)	11,264,321	(145)	11,264,176
(5) Actual Cost Settled EPSDT SD/MC (Line 3 X Line 4)	9,008,078	905,523	9,913,601
(6) Cost Settled Baseline for EPSDT	3,326,391	0	3,326,391
(7) Net Cost Settlement Amount (Line 5 - Line 6)	5,681,687	905,523	6,587,210
(8) 46.70% of Cost Settlement Amount (Line 7 x 46.70%)	2,653,348	422,879	3,076,227
(8a) FY 2001-02 EPSDT Settlement	3,370,729	0	3,370,729
(8b) Annual Local Growth (L. 8 - 8a)	0	0	0
(9) County Match 10% of Local Growth (8b x 10%)	0	0	0
(10) Net Cost Settlement Amount (L. 8 - 9) (Adj 102)	2,653,348	422,879	3,076,227
(11) SGF Distribution (Settled and Audited) (Adj 105)	2,653,348	(47)	2,653,301
(12) SGF Due County (State) (Adj 106)	<u>\$ 0.00</u>	<u>\$ 422,926.00</u>	<u>\$ 422,926.00</u>

(To Sch. 1)

Source:

- (1) Total CFRS SD/MC actuals after final Settlement (Col. 1) and Audit (Col. 3) for Net Direct Outpatient Services (includes Mode 05 - SF's 20-94, Mode 10, and Mode 15)
- (2) Total SD/MC paid claims (total non-hospital, including PHF's) by County Submitting Claims (includes contract providers, excludes Healthy Families)
- (4) SD/MC paid claims for children under 21 years of age (full scope, non-hospital, including PHF's) including new aid codes by County of Beneficiary
- (6) Cost Settled Baseline for EPSDT for FY 2001-2002, includes increase for FFS/MC provider rate increase
- (9) SGF gross distribution (See DMH letter dated January 14, 2002 sent to Local Mental Health Directors) Includes adjustment for additional SGF and ASO non participants
- (10) Amount owed back to the state cannot be more than was advanced or settled.

Note:

The increase in SGF was due to the increase in salaries and benefits county incorrectly reported in the wrong cost center, and the increase in cost per unit as a result of the decrease in total unit of service.

AUDIT ADJUSTMENTS

Provider TULARE COUNTY				Provider Number 00054	No. of Adj. 106	Fiscal Period Ended June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/Sch.	Line	Col.				
<u>ADJUSTMENTS TO REPORTED COSTS</u>							
1	MH 1960	3	C	PAYMENTS TO CONTRACT PROVIDERS (COUNTY ONLY) To adjust the payments to contract providers to agree with the County's records and supporting documentation.	\$ (14,980,519)	\$ 19,677	\$ (14,960,842)
2	MH 1960	8	C	ALLOWABLE COSTS FOR ALLOCATION To adjust allowable costs for allocation to reflect the effect of adjustments No. 1 supporting documentation.	\$ 19,052,885	\$ 19,677	\$ 19,072,562
3	MH 1960	9	C	SD/MC ADMINISTRATION	\$ 2,750,254	\$ (376,675)	\$ 2,373,579 *
4	MH 1960	10	C	HEALTHY FAMILIES ADMINISTRATION	74,300	18,469	92,769 *
5	MH 1960	11	C	NON SD/MC ADMINISTRATION	780,254	159,889	940,143 *
Info	MH 1960	12	C	TOTAL ADMINISTRATIVE COSTS	<u>3,604,808</u>	<u>(198,317)</u>	<u>3,406,491</u> *
				To adjust the settled distribution of administrative costs based on County Records			
6	MH 1960	9	C	SD/MC ADMINISTRATION	** \$ 2,373,579	\$ (2,373,579)	\$ 0 *
7	MH 1960	10	C	HEALTHY FAMILIES ADMINISTRATION	** 92,769	(92,769)	0 *
8	MH 1960	11	C	NON SD/MC ADMINISTRATION	** 940,143	\$ (940,143)	0 *
Info	MH 1960	12	C	TOTAL ADMINISTRATIVE COSTS	** \$ <u>3,406,491</u>		\$ <u>3,406,491</u> *
				To eliminate the settled distribution of administrative costs. Costs will be redistributed after adjustments to administrative costs.			
9	MH1960	12	C	TOTAL ADMINISTRATIVE COST To reclassify Distributed Administrative Costs from Mode Costs in conjunction with adjustment No. 20	\$ 3,406,491	\$ 311,471	\$ 3,717,962 *
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider TULARE COUNTY				Provider Number 00054	No. of Adj. 106	Fiscal Period Ended June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/Sch.	Line	Col.				
ADJUSTMENTS TO REPORTED COSTS							
10	MH 1960	9	C	SD/MC ADMINISTRATION	** \$ 0	\$ 2,662,956	\$ 2,662,956
11	MH 1960	10	C	HEALTHY FAMILIES ADMINISTRATION	** 0	100,921	100,921
12	MH 1960	11	C	NON SD/MC ADMINISTRATION	** 0	\$ 954,085	\$ 954,085
Info	MH 1960	12	C	TOTAL ADMINISTRATIVE COSTS	** \$ <u>3,717,962</u>		\$ <u>3,717,962</u>
				To reallocate total administrative cost amongst SD/MC, Healthy Families, and Non SD/MC Administration based on the unduplicated client count ratio of 71.86% for SD/MC, 2.72% for Healthy Families, and 25.42% for Non SD/MC.			
13	MH1960	13	C	SKILLED PROFESSIONAL MEDICAL PERSONNEL (SPMP)	\$ 259,516	\$ (259,516)	\$ 0 *
14	MH1960	14	C	OTHER SD/MC UTILIZATION REVIEW	37,408	(37,408)	0 *
15	MH1960	15	C	NON-SD/MC UTILIZATION REVIEW	83,000	(83,000)	0 *
Info	MH1960	16	C	TOTAL UTILIZATION REVIEW COSTS	\$ <u>379,924</u>		\$ <u>379,924</u> *
				To eliminate the reported distribution of utilization review costs. Costs will be redistributed after adjustments to utilization review costs.			
16	MH1960	13	C	SKILLED PROFESSIONAL MEDICAL PERSONNEL (SPMP)	** \$ 0	\$ 247,657	\$ 247,657
17	MH1960	14	C	OTHER SD/MC UTILIZATION REVIEW	** 0	35,699	35,699
18	MH1960	15	C	NON-SD/MC UTILIZATION REVIEW	** 0	\$ 96,568	\$ 96,568
Info	MH1960	16	C	TOTAL UTILIZATION REVIEW COSTS	** \$ <u>379,924</u>		\$ <u>379,924</u>
				To allocate the Non SD/MC Utilization Review portion related to SPMP and Other SD/MC Utilization Review based on the unduplicated client count ratio of 74.58% for SD/MC and 25.42% for Non SD/MC.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider TULARE COUNTY				Provider Number 00054	No. of Adj. 106	Fiscal Period Ended June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/Sch.	Line	Col.				
<u>ADJUSTMENTS TO ALLOCATION OF COSTS TO MODES OF SERVICE</u>							
19	MH1960	18	C	MODE COSTS (DIRECT SERVICES AND MAA) To adjust settled Mode Costs based on County Records	\$ 15,068,153	\$ 198,317	\$ 15,266,470 *
20	MH1960	18	C	MODE COSTS (DIRECT SERVICES AND MAA) To reclassify Distributed Administrative Costs to Administrative Costs consistent with adjustment No. 9	** \$ 15,266,470	\$ (311,471)	\$ 14,954,999 *
21	MH1960	18	C	MODE COSTS (DIRECT SERVICES AND MAA) To adjust Direct Services in conjunction with adjustment No. 1	** \$ 14,954,999	19,677	14,974,676
<u>ADJUSTMENTS TO ALLOCATION OF COSTS TO MODES OF SERVICE</u>							
22	MH 1964	3	A	OTHER 24 HOUR SERVICES (Mode 05- All Other SFC)	663,239	(43,278)	619,961
23	MH 1964	5	A	OUTPATIENT SERVICES (MODE 15 Program 1 + Program2)	13,656,716	(50,199)	13,606,517
24	MH 1964	8	A	SUPPORT SERVICES (MODE 60)	748,198	0	748,198
				TOTAL	<u>15,068,153</u>	<u>(93,477)</u>	<u>14,974,676</u>
				To distribute revised Direct Services cost to Other 24 Hour Services, Outpatient Services, and Support Services			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
TULARE COUNTY				00054	106	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/Sch.	Line	Col.				
<u>ADJUSTMENTS TO REPORTED TOTAL UNITS OF SERVICE/TIME COUNTY PROVIDERS</u>							
25	MH 1966	2	B	TOTAL UNITS-MODE 05-65	992	34	1,026
26	MH 1966	2	B	TOTAL UNITS-MODE 15-02	1,104,144	805	1,104,949
Info	MH 1966	2	C	TOTAL UNITS-MODE 15-03	399,690	0	399,690
27	MH 1966	2	D	TOTAL UNITS-MODE 15-10	3,520,780	(1,092,969)	2,427,811
Info	MH 1966	2	E	TOTAL UNITS-MODE 15-11	206,325	0	206,325
28	MH 1966	2	F	TOTAL UNITS-MODE 15-12	178,500	(25,798)	152,702
29	MH 1966	2	B	TOTAL UNITS-MODE 15-14 FFS Psychiatrist	850	2,500	3,350
30	MH 1966	2	C	TOTAL UNITS-MODE 15-35 ASO	30,495	225	30,720
Info	MH 1966	2	H	TOTAL UNITS-MODE 15-36	435,405	0	435,405
31	MH 1966	2	D	TOTAL UNITS-MODE 15-58 TBS	33,090	74,820	107,910
Info	MH 1966	2	H	TOTAL UNITS-MODE 15-60	906,610	0	906,610
Info	MH 1966	2	I	TOTAL UNITS-MODE 15-61	292,032	0	292,032
32	MH 1966	2	E	TOTAL UNITS-MODE 15-64 FFS Psychiatrist	4,700	9,550	14,250
Info	MH 1966	2	F	TOTAL UNITS-MODE 15-65 ASO	1,260	0	1,260
33	MH 1966	2	J	TOTAL UNITS-MODE 15-70	97,026	955	97,981
Info				TOTAL	<u>7,211,899</u>	<u>(1,029,878)</u>	<u>6,182,021</u>
				To adjust total units of service to agree with the County's records			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider TULARE COUNTY				Provider Number 00054	No. of Adj. 106	Fiscal Period Ended June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/Sch.	Line	Col.				
<u>ADJUSTMENTS TO REPORTED MEDICAL UNITS/TIME COUNTY PROVIDERS - PROGRAMS 1 AND 2</u>							
34	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/03 - 09/30/03	841,418	(38,628)	802,790 *
35	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/03 - 06/30/04	2,669,182	(106,639)	2,562,543 *
36	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/03 - 09/30/03	38,281	20,125	58,406 *
37	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/03 - 06/30/04	112,958	53,428	166,386 *
38	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/03 - 09/30/03	0	450	450 *
39	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/03 - 06/30/04	0	665	665 *
Info	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/02 - 06/30/03	0	0	0 *
40	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/03 - 09/30/03	9,155	(475)	8,680 *
41	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/03 - 06/30/04	18,601	(1,220)	17,381 *
				TOTAL	<u>3,689,595</u>	<u>(72,294)</u>	<u>3,617,301</u> *
				<p>To adjust the above mentioned settled units of service/time for the County Operated facilities to agree with the State DMH Approved Claims Report dated August 13, 2008 (There are no units shown on disallowed claims report). And there are no EPSDT and QA/UR audit findings.</p> <p>The auditor submitted workpapers to the County which shows the details of the above adjustments. Phase II was included.</p>			
42	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/03 - 09/30/03	** 802,790	(8,135)	794,655 *
43	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/03 - 06/30/04	** 2,562,543	(10,792)	2,551,751 *
44	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/03 - 09/30/03	** 58,406	(2,570)	55,836 *
45	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/03 - 06/30/04	** 166,386	(2,275)	164,111 *
Info	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/03 - 09/30/03	** 450	0	450 *
Info	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/03 - 06/30/04	** 665	0	665 *
Info	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/02 - 06/30/03	** 0	0	0 *
46	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/03 - 09/30/03	** 8,680	(15)	8,665 *
Info	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/03 - 06/30/04	** 17,381	0	17,381 *
Info				TOTAL	<u>** 3,617,301</u>	<u>(23,787)</u>	<u>3,593,514</u> *
				<p>To adjust the State DMH Approved Claims Report dated August 13, 2008 to exclude UR disallowed units by the County.</p>			
				<p>* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.</p>			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
TULARE COUNTY				00054	106	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/Sch.	Line	Col.				
<u>ADJUSTMENTS TO REPORTED MEDICAL UNITS/TIME COUNTY PROVIDERS - PROGRAMS 1 AND 2</u>							
47	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/03 - 09/30/03 **	794,655	50,156	844,811 *
48	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/03 - 06/30/04 **	2,551,751	119,801	2,671,552 *
49	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/03 - 09/30/03 **	55,836	(14,124)	41,712 *
50	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/03 - 06/30/04 **	164,111	(46,077)	118,034 *
Info	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/03 - 09/30/03 **	450	0	450 *
Info	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/03 - 06/30/04 **	665	0	665 *
Info	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/02 - 06/30/03 **	0	0	0 *
51	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/03 - 09/30/03 **	8,665	230	8,895 *
52	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/03 - 06/30/04 **	17,381	810	18,191 *
Info				TOTAL **	<u>3,593,514</u>	<u>110,796</u>	<u>3,704,310</u> *
				To adjust the SD/MC, Enhanced and Healthy Families units of service/time to agree with the County's records (prior to other adjustments reflected in adjustments 53 through 57 below) and supporting documents. The auditor submitted work papers to the County which shows the details of the above adjustments. Phase II was included.			
53	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/03 - 09/30/03 **	844,811	(8,135)	836,676 *
54	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/03 - 06/30/04 **	2,671,552	(10,792)	2,660,760 *
55	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/03 - 09/30/03 **	41,712	(2,570)	39,142 *
56	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/03 - 06/30/04 **	118,034	(2,275)	115,759 *
Info	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/03 - 09/30/03 **	450	0	450 *
Info	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/03 - 06/30/04 **	665	0	665 *
Info	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/02 - 06/30/03 **	0	0	0 *
57	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/03 - 09/30/03 **	8,895	(15)	8,880 *
Info	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/03 - 06/30/04 **	18,191	0	18,191 *
Info				TOTAL **	<u>3,704,310</u>	<u>(23,787)</u>	<u>3,680,523</u> *
				To adjust the County's records to exclude UR disallowed units by the County			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider TULARE COUNTY				Provider Number 00054	No. of Adj. 106	Fiscal Period Ended June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/Sch.	Line	Col.				
<u>ADJUSTMENTS TO REPORTED MEDICAL UNITS/TIME COUNTY PROVIDERS - PROGRAMS 1 AND 2</u>							
58	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/03 - 09/30/03 **	836,676	(42,021)	794,655
59	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/03 - 06/30/04 **	2,660,760	(109,129)	2,551,631
60	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/03 - 09/30/03 **	39,142	16,694	55,836
61	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/03 - 06/30/04 **	115,759	48,352	164,111
Info	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/03 - 09/30/03 **	450	0	450
Info	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/03 - 06/30/04 **	665	0	665
Info	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/02 - 06/30/03 **	0	0	0
62	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/03 - 09/30/03 **	8,880	(215)	8,665
63	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/03 - 06/30/04 **	18,191	(810)	17,381
Info				TOTAL	<u>3,680,523</u>	<u>(87,129)</u>	<u>3,593,394</u>
				<p>To adjust the above mentioned units of service/time to incorporate the controls of the lower of DMH approved units vs. the County's records by SFC. The auditor submitted work papers to the County which shows details of the above adjustments. Phase II was included.</p>			
				<p>* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.</p>			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
TULARE COUNTY				00054	106	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/Sch.	Line	Col.				
<u>ADJUSTMENTS TO REPORTED MEDICAL UNITS/TIME CONTRACT PROVIDERS</u>							
64	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/03 - 09/30/03	818,609	(2,696)	815,913 *
65	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/03 - 06/30/04	2,707,673	(6,737)	2,700,936 *
Info	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/03 - 09/30/03	0	0	0 *
Info	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/03 - 06/30/04	0	0	0 *
66	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/03 - 09/30/03	0	1,560	1,560 *
67	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/03 - 06/30/04	0	15,320	15,320 *
Info	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/02 - 06/30/03	0	0	0 *
68	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/03 - 09/30/03	68,199	(268)	67,931 *
69	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/03 - 06/30/04	230,954	(3,606)	227,348 *
Info				TOTAL	<u>3,825,435</u>	<u>3,573</u>	<u>3,829,008</u> *
				To adjust the above mentioned settled units of service/time for the Contract Providers to agree with the State DMH Approved Claims Report dated August 13, 2008 (There are no units shown on disallowed claims report). And there are no QA/UR audit findings. The auditor submitted workpapers to the County which shows the details of the above adjustments.			
Info	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/03 - 09/30/03	** 815,913	0	815,913 *
70	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/03 - 06/30/04	** 2,700,936	(65)	2,700,871 *
Info	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/03 - 09/30/03	** 0	0	0 *
Info	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/03 - 06/30/04	** 0	0	0 *
Info	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/03 - 09/30/03	** 1,560	0	1,560 *
Info	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/03 - 06/30/04	** 15,320	0	15,320 *
Info	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/02 - 06/30/03	** 0	0	0 *
Info	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/03 - 09/30/03	** 67,931	0	67,931 *
Info	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/03 - 06/30/04	** 227,348	0	227,348 *
Info				TOTAL	<u>** 3,829,008</u>	<u>(65)</u>	<u>3,828,943</u> *
				To adjust the State DMH Approved Claims Report dated April 30, 2008 to incorporate the results of the EPSDT audit findings. This audit was conducted by the State DMH Oversight Branch.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
TULARE COUNTY				00054	106	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/Sch.	Line	Col.				
ADJUSTMENTS TO REPORTED MEDICAL UNITS/TIME CONTRACT PROVIDERS							
71	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/03 - 09/30/03 **	815,913	(6,148)	809,765 *
72	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/03 - 06/30/04 **	2,700,871	(8,967)	2,691,904 *
info	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/03 - 09/30/03 **	0	0	0 *
info	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/03 - 06/30/04 **	0	0	0 *
info	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/03 - 09/30/03 **	1,560	0	1,560 *
info	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/03 - 06/30/04 **	15,320	0	15,320 *
info	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/02 - 06/30/03 **	0	0	0 *
73	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/03 - 09/30/03 **	67,931	(50)	67,881 *
74	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/03 - 06/30/04 **	227,348	(28)	227,320 *
info				TOTAL **	<u>3,828,943</u>	<u>(15,193)</u>	<u>3,813,750</u> *
				To adjust the State DMH Approved Claims Report dated August 13, 2008 to exclude UR disallowed units by the County.			
75	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/03 - 09/30/03 **	809,765	15,726	825,491 *
76	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/03 - 06/30/04 **	2,691,904	24,551	2,716,455 *
Info	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/03 - 09/30/03 **	0	0	0 *
Info	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/03 - 06/30/04 **	0	0	0 *
Info	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/03 - 09/30/03 **	1,560	0	1,560 *
Info	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/03 - 06/30/04 **	15,320	0	15,320 *
Info	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/02 - 06/30/03 **	0	0	0 *
77	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/03 - 09/30/03 **	67,881	318	68,199 *
78	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/03 - 06/30/04 **	227,320	3,634	230,954 *
Info				TOTAL **	<u>3,813,750</u>	<u>44,229</u>	<u>3,857,979</u> *
				To adjust the SD/MC, Enhanced and Healthy Families units of service/time to agree with the County's records (prior to other adjustments reflected in adjustments 79 through 83 below) and supporting documents. The auditor submitted work papers to the County which shows the details of the above adjustments. Phase II was included.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider TULARE COUNTY				Provider Number 00054	No. of Adj. 106	Fiscal Period Ended June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/Sch.	Line	Col.				
<u>ADJUSTMENTS TO REPORTED MEDICAL UNITS/TIME CONTRACT PROVIDERS</u>							
Info	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/03 - 09/30/03 **	825,491	0	825,491 *
79	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/03 - 06/30/04 **	2,716,455	(65)	2,716,390 *
Info	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/03 - 09/30/03 **	0	0	0 *
Info	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/03 - 06/30/04 **	0	0	0 *
Info	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/03 - 09/30/03 **	1,560	0	1,560 *
Info	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/03 - 06/30/04 **	15,320	0	15,320 *
Info	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/02 - 06/30/03 **	0	0	0 *
Info	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/03 - 09/30/03 **	68,199	0	68,199 *
Info	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/03 - 06/30/04 **	230,954	0	230,954 *
Info				TOTAL **	<u>3,857,979</u>	<u>(65)</u>	<u>3,857,914</u> *
				To adjust the County's records to incorporate the results of the EPSDT audit findings. This audit was conducted by the State DMH Oversight Branch.			
80	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/03 - 09/30/03 **	825,491	(6,148)	819,343 *
81	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/03 - 06/30/04 **	2,716,390	(8,967)	2,707,423 *
Info	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/03 - 09/30/03 **	0	0	0 *
Info	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/03 - 06/30/04 **	0	0	0 *
Info	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/03 - 09/30/03 **	1,560	0	1,560 *
Info	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/03 - 06/30/04 **	15,320	0	15,320 *
Info	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/02 - 06/30/03 **	0	0	0 *
82	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/03 - 09/30/03 **	68,199	(50)	68,149 *
83	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/03 - 06/30/04 **	230,954	(28)	230,926 *
Info				TOTAL **	<u>3,857,914</u>	<u>(15,193)</u>	<u>3,842,721</u> *
				To adjust the County's records to exclude UR disallowed units by the County.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
TULARE COUNTY				00054	106	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
ADJUSTMENTS TO REPORTED MEDICAL UNITS/TIME CONTRACT PROVIDERS							
84	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/03 - 09/30/03	** 819,343	(9,578)	809,765 *
85	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/03 - 06/30/04	** 2,707,423	(15,519)	2,691,904 *
Info	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/03 - 09/30/03	** 0	0	0 *
Info	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/03 - 06/30/04	** 0	0	0 *
Info	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/03 - 09/30/03	** 1,560	0	1,560 *
Info	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/03 - 06/30/04	** 15,320	0	15,320 *
Info	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/02 - 06/30/03	** 0	0	0 *
86	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/03 - 09/30/03	** 68,149	(268)	67,881 *
87	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/03 - 06/30/04	** 230,926	(3,606)	227,320 *
Info				TOTAL	<u>3,842,721</u>	<u>(28,971)</u>	<u>3,813,750</u>
				To adjust the above mentioned units of service/time to incorporate the controls of the lower of DMH approved units vs. the County's records by SFC. The auditor submitted work papers to the County which shows details of the above adjustments. Phase II was included.			
88	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/03 - 09/30/03	** 809,765	(6,586)	803,179
89	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/03 - 06/30/04	** 2,691,904	(5,837)	2,686,067
Info	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/03 - 09/30/03	** 0	0	0
Info	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/03 - 06/30/04	** 0	0	0
Info	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/03 - 09/30/03	** 1,560	0	1,560
Info	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/03 - 06/30/04	** 15,320	0	15,320
Info	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/02 - 06/30/03	** 0	0	0
Info	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/03 - 09/30/03	** 67,881	0	67,881
Info	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/03 - 06/30/04	** 227,320	0	227,320
Info				TOTAL	<u>3,813,750</u>	<u>(12,423)</u>	<u>3,801,327</u>
				To adjust the above mentioned units of service/time to exclude units whose costs were not reported in Seneca Center and Day Treatment (Legal number 00115) cost report.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider TULARE COUNTY				Provider Number 00054	No. of Adj. 106	Fiscal Period Ended June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/Sch.	Line	Col.				
<u>ADJUSTMENTS TO REPORTED SD/MC SETTLEMENT</u>							
90	MH 1979	2	D	CONTRACT PROVIDER MEDI-CAL DIRECT SERVICE GROSS REIMB To adjust reported Contract Provider Direct Medi-Cal Gross Reimbursement as a result of adjustments to the contract providers SD/MC units of service/time.	\$ 9,142,978	\$ (67,749)	\$ 9,075,229
91	MH 1979	21	J	TOTAL SD/MC REIMBURSEMENT (FFP) - COUNTY	\$ 4,659,094	\$ 898,541	\$ 5,557,635
92	MH 1979	27	J	TOTAL HEALTHY FAMILIES REIMBURSEMENT - COUNTY	75,116	7,267	82,383
				TOTAL REIMBURSEMENT - COUNTY	<u>\$ 4,734,210</u>	<u>\$ 905,808</u>	<u>\$ 5,640,018</u>
93	Sch. 3b	Total	24	TOTAL SD/MC REIMBURSEMENT - CONTRACT PROVIDERS	\$ 4,325,526	\$ (32,220)	\$ 4,293,306
94	Sch. 3b	Total	25	TOTAL HEALTHY FAMILIES REIMBURSEMENT - CONTRACT PROVIDERS	440,998	(5,845)	435,153
				TOTAL REIMBURSEMENT - CONTRACT PROVIDERS	<u>\$ 4,766,524</u>	<u>\$ (38,065)</u>	<u>\$ 4,728,459</u>
				To adjust Total SD/MC Reimbursement (FFP) due to the adjustments to reported costs and units.			
<u>ADJUSTMENTS TO AS SETTLED EPSDT STATE GENERAL FUNDS</u>							
95	SCH 4	1	3	SD/MC ACTUALS To adjust SD/MC actuals as a result of adjustments to total computable Medical Costs as reflected in the MH 1979 forms for both the County Program and its contract providers. The amounts utilized for this purpose was SD/MC and Enhanced for Outpatient services only.	\$ 14,294,597	\$ 1,436,167	\$ 15,730,764
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider TULARE COUNTY				Provider Number 00054	No. of Adj. 106	Fiscal Period Ended June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/Sch.	Line	Col.				
<u>ADJUSTMENTS TO AS SETTLED EPSDT STATE GENERAL FUNDS</u>							
96	SCH 4	2	3	TOTAL SD/MC CLAIMS	\$ 17,874,223	\$ (7,417)	\$ 17,866,806 *
97	SCH 4	4	3	EPSDT CLAIMS	\$ 11,264,321	\$ (7,417)	\$ 11,256,904 *
				<p>To adjust total SD/MC claims and EPSDT claims to include the results of the Department's audit of the EPSDT Program conducted by the State Department of Mental Health as reflected in the report dated October 19, 2005. This report covered the period from April 1, 2004 through June 30, 2004.</p> <p>Please note that the County did not report any EPSDT units of service/time to the Department in accordance with provisions of the disallowed claims system pursuant to DMH Information Notice 05-01 (Revised).</p>			
98	SCH 4	2	3	TOTAL SD/MC CLAIMS	** \$ 17,866,806	\$ 7,417	\$ 17,874,223 *
99	SCH 4	4	3	EPSDT CLAIMS	** \$ 11,256,904	\$ 7,417	\$ 11,264,321 *
				<p>To adjust total SD/MC claims and EPSDT claims to reverse the original recoupment included in adjustments 96 and 97 above. The revised findings affecting "Total SD/MC Claims and EPSDT Claims" will be taken in adjustments 100 and 101 below.</p>			
100	SCH 4	2	3	TOTAL SD/MC CLAIMS	** \$ 17,874,223	\$ (145)	\$ 17,874,078
101	SCH 4	4	3	EPSDT CLAIMS	** 11,264,321	(145)	11,264,176
				<p>To adjust total SD/MC claims and EPSDT claims to include the results of the Department's revised audit of the EPSDT Program conducted by the State Department of Mental Health as reflected in the report dated March 3, 2008. The Report covered the period from April 1, 2004 through June 30, 2004. This represents the revised recoupment.</p>			
				<p>* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.</p>			

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

CALCULATION OF PROGRAM COSTS
MH 1960 (08/04)

FISCAL YEAR 2003 - 2004

County: Tulare
County Code: 54

Legal Entity: County of Tulare		A	B	C
Legal Entity Number: 00054		Salaries and Benefits	Other	Total Costs
1	Mental Health Expenditures	11,774,184	27,815,707	39,589,891
2	Encumbrances			
3	Less: Payments to Contract Providers (County Only)		(14,960,842)	(14,960,842)
4	Other Adjustments from MH 1962			
5	Total Costs Before Medi-Cal Adjustments	11,774,184	12,854,865	24,629,049
6	Medi-Cal Adjustments from MH 1961		(5,556,487)	(5,556,487)
7	Managed Care Consolidation (County Only)			
8	Allowable Costs for Allocation			19,072,562
Administrative Costs (County Only)				
9	SD/MC Administration			2,662,956
10	Healthy Families Administration			100,921
11	Non-SD/MC Administration			954,085
12	Total Administrative Costs			3,717,962
Utilization Review Costs (County Only)				
13	Skilled Professional Medical Personnel			247,657
14	Other SD/MC Utilization Review			35,699
15	Non-SD/MC Utilization Review			96,568
16	Total Utilization Review Costs			379,924
Research and Evaluation (County Only)				
17	Research and Evaluation (County Only)			
18	Mode Costs (Direct Service and MAA)			14,974,676
19	Total Costs - Lines 9 through 18			19,072,562

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

MEDI-CAL ADJUSTMENTS TO COSTS

FISCAL YEAR 2003 - 2004

MH 1961 (08/04)

County: Tulare
 County Code: 54

Legal Entity: County of Tulare		A	B	C
Legal Entity Number: 00054		Salaries and Benefits	Other	Total Adjustments
1	Operating Transfers Out		(5,590,802)	(5,590,802)
2	Depreciation expense FY94/95 - FY03/04		33,410	33,410
3	Cal Works costs billed by Human Svcs Br		1,840,960	1,840,960
4	Turning Point of Central CA, Inc. settlement adjustment		(36,176)	(36,176)
5	Admin. Services Orgn. (ASO) EPSDT W/hold gross up		22,118	22,118
6	State Hospital and Managed Care offsets		(1,341,812)	(1,341,812)
7	Worker Compensation refunds		(11,122)	(11,122)
8	Outlawed/stale dated warrants		(1,692)	(1,692)
9	Other county legal entities		(294,757)	(294,757)
10	Federally Qualified Health Center Psychiatrist payroll		(55,074)	(55,074)
11	Accounts Payable Adjustments + Prior Year Eliminations		(115,994)	(115,994)
12	Prior Accounts Payable Accrual Adjustments		(5,546)	(5,546)
13				
14				
15				
16				
17				
18				
19				
20	Total Adjustments		(5,556,487)	(5,556,487)

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY
 ALLOCATION OF COSTS TO MODES OF SERVICE
 MH 1964 (08/04)

DEPARTMENT OF MENTAL HEALTH

FISCAL YEAR 2003 - 2004

County: Tulare
 County Code: 54

Legal Entity: County of Tulare		A
Legal Entity Number: 00054		Total Costs
1	Mode Costs (Direct Service and MAA) from MH 1960	14,974,676
	Modes	
2	Hospital Inpatient Services (Mode 05-SFC 10-19)	
3	Other 24 Hour Services (Mode 05-All Other SFC)	619,961
4	Day Services (Mode 10)	
5	Outpatient Services (Mode 15 Program 1 + Program 2)	13,606,517
6	Outreach Services (Mode 45)	
7	Medi-Cal Administrative Activities (Mode 55)	
8	Support Services (Mode 60)	748,198
9	Total - Lines 2 through 8	14,974,676

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Tulare
County Code: 54

CR

Legal Entity: County of Tulare		A	B	C	D	E	F	G
Legal Entity Number: 00054		Mode Total	Service Function					
Mode: 05 - Other 24 Hour Services (All Other SFC)								
1	Allocation Percentage	100.00%	100.00%					
2	Total Units		1,026					
3	Gross Cost	619,961	619,961					
4	Cost per Unit		604.25					
5	SMA per Unit		134.63					
6	Published Charge per Unit		154.82					
7	Negotiated Rate / Cost per Unit							
8	Medi-Cal Units							
8A								
9	Medicare/Medi-Cal Crossover Units							
9A								
10	Enhanced SD/MC (Children) Units							
10A								
10B	Enhanced SD/MC (Refugees) Units							
11	Healthy Families (SED) Units							
11A								
12	Non-Medi-Cal Units		1,026					
13	Medi-Cal Costs							
13A								
14	Medi-Cal SMA Upper Limits							
14A								
15	Medi-Cal Published Charges							
15A								
16	Medi-Cal Negotiated Rates							
16A								
17	Medicare/Medi-Cal Crossover Costs							
17A								
18	Medicare/Medi-Cal Crossover SMA Upper Limits							
18A								
19	Medicare/Medi-Cal Crossover Published Charges							
19A								
20	Medicare/Medi-Cal Crossover Negotiated Rates							
20A								
21	Enhanced SD/MC Costs							
21A								
22	Enhanced SD/MC SMA Upper Limits							
22A								
23	Enhanced SD/MC Published Charges							
23A								
24	Enhanced SD/MC Negotiated Rates							
24A								
25	Enhanced SD/MC (Refugees) Costs							
26	Enhanced SD/MC (Refugees) SMA Upper Limits							
27	Enhanced SD/MC (Refugees) Published Charges							
28	Enhanced SD/MC (Refugees) Negotiated Rates							
29	Healthy Families Costs							
29A								
30	Healthy Families SMA Upper Limits							
30A								
31	Healthy Families Published Charges							
31A								
32	Healthy Families Negotiated Rates							
32A								
33	Non-Medi-Cal Costs	619,961	619,961					

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Tulare
County Code: 54

		A	B	C	D	E	F	G
Legal Entity: County of Tulare			Service	Service	Service	Service	Service	Service
Legal Entity Number: 00054			Function	Function	Function	Function	Function	Function
Mode: 15 - Outpatient (Program 1)		Mode Total	02	03	10	11	12	36
1	Allocation Percentage	100.00%	12.27%	13.84%	36.37%	0.61%	4.25%	5.78%
2	Total Units		1,104,949	399,690	2,427,811	206,325	152,702	435,405
3	Gross Cost	13,331,576	1,635,757	1,845,530	4,848,781	81,746	566,512	770,224
4	Cost per Unit		1.48	4.62	2.00	0.40	3.71	1.77
5	SMA per Unit		1.83	1.83	2.36	2.36	2.36	2.36
6	Published Charge per Unit		2.10	2.10	2.71	2.71	2.71	2.71
7	Negotiated Rate / Cost per Unit							
8	Medi-Cal Units	07/01/03 - 09/30/03	205,501		404,434			
8A		10/01/03 - 06/30/04	712,050		1,269,950			
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03			18,159			
9A		10/01/03 - 06/30/04			64,331			
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03	90		360			
10A		10/01/03 - 06/30/04	60		485			
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04						
11	Healthy Families (SED) Units	07/01/03 - 09/30/03	1,460		6,623			
11A		10/01/03 - 06/30/04	3,770		10,922			
12	Non-Medi-Cal Units		182,018	399,690	652,547	206,325	152,702	435,405
13	Medi-Cal Costs	07/01/03 - 09/30/03	1,656,656	304,222	807,728			
13A		10/01/03 - 06/30/04	5,233,332	1,054,113	2,536,321			
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	2,015,376	376,067	954,464			
14A		10/01/03 - 06/30/04	6,351,065	1,303,052	2,997,082			
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	2,315,815	431,552	1,096,016			
15A		10/01/03 - 06/30/04	7,297,499	1,495,305	3,441,565			
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03						
16A		10/01/03 - 06/30/04						
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03	169,622		36,267			
17A		10/01/03 - 06/30/04	481,646		128,481			
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03	207,504		42,855			
18A		10/01/03 - 06/30/04	587,860		151,821			
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03	238,726		49,211			
19A		10/01/03 - 06/30/04	676,230		174,337			
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03						
20A		10/01/03 - 06/30/04						
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03	852	133	719			
21A		10/01/03 - 06/30/04	1,334	89	969			
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03	1,014	165	850			
22A		10/01/03 - 06/30/04	1,677	110	1,145			
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03	1,165	189	976			
23A		10/01/03 - 06/30/04	1,926	126	1,314			
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03						
24A		10/01/03 - 06/30/04						
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04						
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04						
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04						
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04						
29	Healthy Families Costs	07/01/03 - 09/30/03	17,449	2,161	13,227			
29A		10/01/03 - 06/30/04	36,912	5,581	21,813			
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03	20,845	2,672	15,630			
30A		10/01/03 - 06/30/04	44,426	6,899	25,776			
31	Healthy Families Published Charges	07/01/03 - 09/30/03	23,942	3,066	17,948			
31A		10/01/03 - 06/30/04	51,041	7,917	29,599			
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03						
32A		10/01/03 - 06/30/04						
33	Non-Medi-Cal Costs		5,733,772	269,458	1,845,530	1,303,255	81,746	566,512

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Tulare
County Code: 54

		CR	CR	CR				
Legal Entity: County of Tulare		H	I	J	K	L	M	N
Legal Entity Number: 00054		Service	Service	Service	Service	Service	Service	Service
Mode: 15 - Outpatient (Program 1)		Function	Function	Function	Function	Function	Function	Function
		60	61	70				
1	Allocation Percentage	24.07%	1.11%	1.70%				
2	Total Units	906,610	292,032	97,981				
3	Gross Cost	3,208,893	148,132	226,002				
4	Cost per Unit	3.54	0.51	2.31				
5	SMA per Unit	4.37	4.37	3.52				
6	Published Charge per Unit	5.03	5.03	4.05				
7	Negotiated Rate / Cost per Unit							
8	Medi-Cal Units	07/01/03 - 09/30/03	141,952		18,328			
8A		10/01/03 - 06/30/04	442,340		33,496			
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03	37,677					
9A		10/01/03 - 06/30/04	99,780					
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03						
10A		10/01/03 - 06/30/04			120			
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04						
11	Healthy Families (SED) Units	07/01/03 - 09/30/03	582					
11A		10/01/03 - 06/30/04	2,689					
12	Non-Medi-Cal Units		181,590	292,032	46,037			
13	Medi-Cal Costs	07/01/03 - 09/30/03	502,431		42,275			
13A		10/01/03 - 06/30/04	1,565,636		77,262			
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	620,330		64,515			
14A		10/01/03 - 06/30/04	1,933,026		117,906			
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	714,019		74,228			
15A		10/01/03 - 06/30/04	2,224,970		135,659			
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03						
16A		10/01/03 - 06/30/04						
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03	133,356					
17A		10/01/03 - 06/30/04	353,165					
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03	164,648					
18A		10/01/03 - 06/30/04	436,039					
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03	189,515					
19A		10/01/03 - 06/30/04	501,893					
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03						
20A		10/01/03 - 06/30/04						
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03						
21A		10/01/03 - 06/30/04			277			
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03						
22A		10/01/03 - 06/30/04			422			
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03						
23A		10/01/03 - 06/30/04			486			
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03						
24A		10/01/03 - 06/30/04						
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04						
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04						
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04						
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04						
29	Healthy Families Costs	07/01/03 - 09/30/03	2,060					
29A		10/01/03 - 06/30/04	9,518					
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03	2,543					
30A		10/01/03 - 06/30/04	11,751					
31	Healthy Families Published Charges	07/01/03 - 09/30/03	2,927					
31A		10/01/03 - 06/30/04	13,526					
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03						
32A		10/01/03 - 06/30/04						
33	Non-Medi-Cal Costs		642,727	148,132	106,188			

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Tulare
 County Code: 54

		A	B	C	D	E	F	G
Legal Entity: County of Tulare			Service	Service	Service	Service	Service	Service
Legal Entity Number: 00054			Function	Function	Function	Function	Function	Function
Mode: 15 - Outpatient (Program 2)		Mode Total						
1	Allocation Percentage	100.00%	2.91%	14.07%	51.00%	29.77%	2.26%	
2	Total Units		3,350	30,720	107,910	14,250	1,260	
3	Gross Cost	274,941	7,993	38,677	140,210	81,841	6,220	
4	Cost per Unit		2.39	1.26	1.30	5.74	4.94	
5	SMA per Unit		2.36	2.36	2.36	4.37	4.37	
6	Published Charge per Unit							
7	Negotiated Rate / Cost per Unit							
8	Medi-Cal Units	07/01/03 - 09/30/03	90	5,835	17,790	590	135	
8A		10/01/03 - 06/30/04	2,750	23,640	55,740	10,690	975	
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03						
9A		10/01/03 - 06/30/04						
10	Enhanced SD/MC Units	07/01/03 - 09/30/03						
10A		10/01/03 - 06/30/04						
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04						
11	Healthy Families (SED) Units	07/01/03 - 09/30/03						
11A		10/01/03 - 06/30/04						
12	Non-Medi-Cal Units		510	1,245	34,380	2,970	150	
13	Medi-Cal Costs	07/01/03 - 09/30/03	34,731	215	7,346	23,115	3,389	666
13A		10/01/03 - 06/30/04	174,957	6,561	29,763	72,424	61,395	4,813
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	59,136	212	13,771	41,984	2,578	590
14A		10/01/03 - 06/30/04	244,803	6,490	55,790	131,546	46,715	4,261
15	Medi-Cal Published Charges	07/01/03 - 09/30/03						
15A		10/01/03 - 06/30/04						
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03						
16A		10/01/03 - 06/30/04						
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03						
17A		10/01/03 - 06/30/04						
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03						
18A		10/01/03 - 06/30/04						
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03						
19A		10/01/03 - 06/30/04						
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03						
20A		10/01/03 - 06/30/04						
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03						
21A		10/01/03 - 06/30/04						
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03						
22A		10/01/03 - 06/30/04						
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03						
23A		10/01/03 - 06/30/04						
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03						
24A		10/01/03 - 06/30/04						
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04						
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04						
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04						
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04						
29	Healthy Families Costs	07/01/03 - 09/30/03						
29A		10/01/03 - 06/30/04						
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03						
30A		10/01/03 - 06/30/04						
31	Healthy Families Published Charges	07/01/03 - 09/30/03						
31A		10/01/03 - 06/30/04						
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03						
32A		10/01/03 - 06/30/04						
33	Non-Medi-Cal Costs		65,253	1,217	1,567	44,671	17,057	740

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH
PAGE 1 OF 1

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Tulare
County Code: 54

		A	CR B	CR C	CR D	E	F	G
Legal Entity: County of Tulare		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Legal Entity Number: 00054			20	30	40			
Mode: 60 - Support								
1	Allocation Percentage	100.00%	6.08%	0.16%	93.76%			
2	Total Units		64,604	780	11,025			
3	Gross Cost	748,198	45,475	1,208	701,515			
4	Cost per Unit		0.70	1.55	63.63			
5	Non-Medi-Cal Units (Same as Line 2)		64,604	780	11,025			
6	Non-Medi-Cal Costs (Same as Line 3)	748,198	45,475	1,208	701,515			

**TULARE COUNTY
HEALTH AND HUMAN SERVICES AGENCY
MANAGEMENT COMMENTS AND RECOMMENDATIONS
FOR FISCAL PERIOD ENDED JUNE 30, 2004**

1. COMMENT: GROUP THERAPY UNITS

During the audit, the County provided us with detailed documentation disclosing that group therapy total units count were under reported in settled cost report. Group therapy total units is the time spent by the therapist providing group therapy are counted in total units of service. However, the County multiplied the minutes spent by each client by the number of clients present during therapy session.

AUDIT AUTHORITY

Center for the Medicare and Medicaid (CMS) Pub. 15-1, Section 2300

RECOMMENDATION

We recommend that County should exercise due care when gathering information used to prepare cost report in order to avoid either underpayment or overpayment of program services.

AUDITEE RESPONSE

2. COMMENT: ALLOCATION OF HEALTHY FAMILIES ADMINISTRATIVE COST

Our examination disclosed that the County used Healthy Families Administrative limit amount as the amount attributable to Healthy Families administrative costs. This method is not appropriate because it does not equate to actual costs incurred by Healthy Families Administration.

AUDIT AUTHORITY

Center for the Medicare and Medicaid (CMS) Pub. 15-1, Section 2300

RECOMMENDATION

We recommend that a reasonable method should be used to accumulate and account for actual costs incurred to administer the Healthy Families program.

AUDITEE RESPONSE

**TULARE COUNTY
HEALTH AND HUMAN SERVICES AGENCY
MANAGEMENT COMMENTS AND RECOMMENDATIONS
FOR FISCAL PERIOD ENDED JUNE 30, 2004**

3. COMMENT: SENECA CENTER AND DAY TREATMENT

Our examination disclosed that Seneca Center and Day Treatment did not report mode 15 services on their cost report but were reimbursed by state for mode 15 services for which they did not include in their submitted annual cost report.

AUDIT AUTHORITY

1. Center for Medicare and Medicaid (CMS) Pub. 15-1, Section 2300
2. 42 Code of Federal Regulations, Section 413.20(b)

RECOMMENDATION

We recommend that the County should exercise due care to ensure it is in compliance federal and state regulations that requires that annual cost report for all services provided must be submitted in order to receive reimbursement.

AUDITEE RESPONSE

4. COMMENT: SALARIES AND BENEFITS

During the audit the County disclosed to us that their employees salaries and benefits were erroneously charged to the wrong cost center. They became aware of this error, when they were reviewing the cost report and how employees charged their time. Their finding show that employees were not charging their time to the proper cost center (org) according to the service they provided. Salaries and benefits were then reclassified to the proper cost centers for proper cost finding.

AUDIT AUTHORITY

1. Center for Medicare and Medicaid (CMS) Pub. 15-1, Section 2300
2. 42 Code of Federal Regulations, Section 413.24

RECOMMENDATION

We recommend that County should exercise due care when recording transactions related to the provision of mental health services, and the preparation of the annual cost report to ensure proper cost finding in order to eliminate the risk of over or under settlement of program costs.

AUDITEE RESPONSE

TULARE COUNTY
HEALTH AND HUMAN SERVICES AGENCY
MANAGEMENT COMMENTS AND RECOMMENDATIONS
FOR FISCAL PERIOD ENDED JUNE 30, 2004

5. COMMENT: EPSDT STATE GENERAL FUND SETTLEMENT

The attached Schedule 4 entitled "Computation of EPSDT State Share per Audit" shows \$422,926 due to the County in State General Funds (Line 12). However, the State General fund appropriation for fiscal year 03-04 has reverted which means that there are no SGF available with which to make such a payment. Following are quotes from pertinent sections of the Government Code concerning SGF appropriations, reversions and payments:

Section 16304

"An appropriation shall be available for encumbrance during the period specified therein, or, if otherwise not limited by law, for three years after the date upon which it first became available for encumbrance. (Emphasis added)

Section 16304.1

" Upon the expiration of two years, or four years in the case of a fund made up of federal funds, following the last day of the period of its availability, the undisbursed balance in any appropriation shall revert to and become a part of the fund from which the appropriation was made. Subsequent to reversion any unpaid encumbrance against the appropriation may be paid from the current appropriations available for the same purpose....."

Note: County's response has not been received before this audit was issued.



C A L I F O R N I A D E P A R T M E N T O F

Mental Health

Division of Program Compliance - Audits Section
1600 9th Street, Sacramento, CA 95814
(916) 445-1554, FAX (916) 445-1588

February 17, 2009

Cheryl L. Duerksen, Ph.D.
Director of Mental Health
Tulare County Health and Human
Services Agency
5957 South Mooney Boulevard
Visalia, CA 93277

Dear Dr. Duerksen:

Enclosed is a copy of Tulare County's Audit Report for fiscal period 03-04. Per your request, your response has been added to the Management Comments and Recommendations section. In addition, we've revised the transmittal letter, just deleting the comma on the dollar amount of the "Federal Share of Short-Doyle/Medi-Cal" Adjustment. Added also are Schedule 3, 3a and 3b.

If you have any questions, please do not hesitate to contact me at the above number or Eri Fukuda at (916) 445-1243.

Sincerely,

Chukwuemeka Okemiri

CHUKWUEMEKA OKEMIRI, CPA
Supervisor, Northern Region Audits

Enclosures

cc: Walter J. Hill, Jr., MBA, EA
Chief of Audits

Eri Fukuda, Auditor

**SHORT-DOYLE MEDICAL PROGRAM
AUDIT REPORT**

**TULARE COUNTY
HEALTH & HUMAN SERVICES AGENCY**

Fiscal Period Ended
June 30, 2004



State of California
Department of Mental Health
Division of Program Compliance
Audits Section



C A L I F O R N I A D E P A R T M E N T O F
Mental Health

Division of Program Compliance – Audits Branch
1600 9th Street, Sacramento, CA 95814
(916) 445-1554, FAX (916) 445-1588

January 16, 2009

Cheryl L. Duerksen, Ph.D., Director of Mental Health
Tulare County Health and Human Services Agency
5957 South Mooney Boulevard
Visalia, CA 93277

Dear Dr. Duerksen:

AUDIT REPORT – TULARE COUNTY HEALTH AND HUMAN SERVICES AGENCY

We have examined the Short-Doyle/Medi-Cal Cost Reporting and Data Collection (CR/DC) report of Tulare County Health and Human Services Agency for the fiscal period July 1, 2003 to June 30, 2004. Our examination was made in accordance with Section 14170 of the Welfare and Institutions Code and included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the amount shown in the accompanying Summary of Net Federal Share of Federal Short-Doyle/Medi-Cal Program Costs and State General Fund under EPSDT program (Schedule 1) represents the actual net program costs allowable under the above mentioned statutes.

The effect of this revised allowable program costs is as follows:

	NET PROGRAM COSTS			
	<u>Settled</u>		<u>Allowed</u>	<u>Adjustment</u>
Federal Share of Short-Doyle/Medi-Cal	\$ 8,984,620	\$	9,850,941	\$ 866,321
Federal Share of Healthy Families/Medi-Cal	\$ 516,114	\$	517,536	\$ 1,422
State General Funds EPSDT Due State	\$ 2,653,301	\$	3,076,227	\$ 422,926

If you disagree with any of the results of this audit, you may request an informal appeal conference.

**TULARE COUNTY
HEALTH AND HUMAN SERVICES AGENCY
MANAGEMENT COMMENTS AND RECOMMENDATIONS
FOR FISCAL PERIOD ENDED JUNE 30, 2004**

FINDING 1: GROUP THERAPY UNITS

During the audit, the County provided us with detailed documentation disclosing that group therapy total units count were under reported in settled cost report. Group therapy total units is the time spent by the therapist providing group therapy are counted in total units of service. However, the County multiplied the minutes spent by each client by the number of clients present during therapy session.

AUDIT AUTHORITY

1. Center for the Medicare and Medicaid (CMS) Pub. 15-1, Section 2300

RECOMMENDATION

We recommend that County should exercise due care when gathering information used to prepare cost report in order to avoid either underpayment or overpayment of program services.

AUDITEE RESPONSE

Starting with the FY 08/09 cost report, we will verify that the group units of time are not under reported prior to completion of the cost report.

FINDING 2: ALLOCATION OF HEALTH FAMILIES ADMINISTRATIVE COST

Our examination disclosed that the County used Healthy Families Administrative limit amount as the amount attributable to Healthy Families administrative costs. This method is not appropriate because it does not equate to actual costs incurred by Healthy Families Administration.

AUDIT AUTHORITY

1. Center for the Medicare and Medicaid (CMS) Pub. 15-1, Section 2300

RECOMMENDATION

We recommend that a reasonable method should be used to accumulate and account for actual costs incurred to administer the Healthy Families program.

**TULARE COUNTY
HEALTH AND HUMAN SERVICES AGENCY
MANAGEMENT COMMENTS AND RECOMMENDATIONS
FOR FISCAL PERIOD ENDED JUNE 30, 2004**

RECOMMENDATION

We recommend that County should exercise due care when recording transactions related to the provision of mental health services, and the preparation of the annual cost report to ensure proper cost finding in order to eliminate the risk of over or under settlement of program costs.

AUDITEE RESPONSE

The accountant who prepared the FY 03/04 cost report is longer working on the current cost reports. Starting with the FY 08/09 cost report, we will verify that all employees' salaries and benefits are charged to the proper cost center prior to the completion of the cost report.